

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Technical College,  
Ruston Campus  
Louisiana Community and  
Technical College System  
State of Louisiana  
Ruston, Louisiana

April 9, 2003



***Financial and Compliance Audit Division***

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**LOUISIANA TECHNICAL COLLEGE,  
RUSTON CAMPUS  
LOUISIANA COMMUNITY AND  
TECHNICAL COLLEGE SYSTEM  
STATE OF LOUISIANA**

Ruston, Louisiana

Management Letter  
Dated March 24, 2003

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge and Shreveport offices of the Legislative Auditor and at the office of the parish clerk of court.

April 9, 2003



OFFICE OF  
**LEGISLATIVE AUDITOR**  
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March 24, 2003

**LOUISIANA TECHNICAL COLLEGE,  
RUSTON CAMPUS  
LOUISIANA COMMUNITY AND  
TECHNICAL COLLEGE SYSTEM  
STATE OF LOUISIANA**  
Ruston, Louisiana

As part of our audit of the Louisiana Community and Technical College System's financial statements for the year ending June 30, 2003, we considered the Louisiana Technical College, Ruston Campus' internal control over financial reporting; we examined evidence supporting certain accounts and balances material to the System's financial statements; and we tested the campus' compliance with laws and regulations that could have a direct and material effect on the System's financial statements as required by *Government Auditing Standards*.

The financial information provided to the Louisiana Community and Technical College System by the campus is not audited or reviewed by us, and, accordingly, we do not express an opinion on that financial information. The campus' accounts are an integral part of the Louisiana Community and Technical College System's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

Based on the application of the procedures referred to previously, all significant findings are included in this letter for management's consideration.

**Failure to Submit a Document Retention  
Schedule to State Archives**

The Louisiana Technical College, Ruston Campus failed to submit a document retention schedule to State Archives as required by state law. Louisiana Revised Statute 44:411(A)(1) requires the head of every agency to submit to the state archivist record retention schedules proposing the length of time each state record series warrants retention for administrative, legal, or fiscal purposes after it has been created or received by the agency.

Neither the Ruston Campus acting assistant dean nor the administrative staff was aware of the requirement to submit the required documentation to State Archives. Failure to submit and receive an approved retention schedule increases the risk of the untimely destruction of vital information that could be needed in the future or the campus incurring excessive storage costs for documents that will never be needed.

## LEGISLATIVE AUDITOR

**LOUISIANA TECHNICAL COLLEGE,  
RUSTON CAMPUS  
LOUISIANA COMMUNITY AND  
TECHNICAL COLLEGE SYSTEM  
STATE OF LOUISIANA**

Management Letter, Dated March 24, 2003

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The Louisiana Technical College, Ruston Campus should obtain the necessary information to prepare and submit a suitable retention schedule to State Archives as soon as possible. Once the retention schedule is approved, it should be implemented immediately. Management concurs in part with the finding because it does not believe campus deans are responsible for preparing or submitting a record retention schedule to State Archives. On March 12, 2003, the Louisiana Community and Technical College System (LCTCS) Board of Supervisors adopted a policy requiring each LCTCS chancellor, including the LTC chancellor, to establish a formal record retention policy. The policy will require approval of the LCTCS Board of Supervisors and the state archivist (see Appendix A, page 1).

### **Holidays Taken in Excess of Legally Allowed Amount**

The Louisiana Technical College, Ruston Campus permitted its unclassified employees to take more paid holidays in calendar year 2002 than are allowed by state law. Louisiana Revised Statute (R.S.) 1:55(F) authorizes each institution of higher education to designate a maximum of 14 paid holidays per calendar year to be observed by all of its employees. Management included 15 paid holidays in its 2002 holiday calendar, which is one more than allowed by state law. Allowing employees to take paid holidays in excess of those allowed by law is a violation of R.S. 1:55(F) and Article VII, Section XIV of the Louisiana Constitution, which prohibits the donation of state funds to any person, association, or corporation.

The Louisiana Technical College, Ruston Campus should establish and implement an official holiday calendar that includes no more than the 14 holidays allowed by state law. Management concurs with the finding and recommendation and implemented a plan of corrective action (see Appendix A, page 2).

The recommendations in this letter represent, in our judgment, those most likely to bring about beneficial improvements to the operations of the campus. The varying nature of the recommendations, their implementation costs, and their potential impact on the operations of the campus should be considered in reaching decisions on courses of action. The findings, which relate to the campus' compliance with applicable laws and regulations, should be addressed immediately by management.

LEGISLATIVE AUDITOR

LOUISIANA TECHNICAL COLLEGE,  
RUSTON CAMPUS  
LOUISIANA COMMUNITY AND  
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STATE OF LOUISIANA

Management Letter, Dated March 24, 2003

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This letter is intended for the information and use of the campus and its management and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Grover C. Austin". The signature is fluid and cursive, with a large, stylized initial "G".

Grover C. Austin, CPA  
First Assistant Legislative Auditor

RKB:WJR:THC:dl

[LTC-RUSTON03]

## Appendix A

### Management's Corrective Action Plans and Responses to the Findings and Recommendations



# LOUISIANA TECHNICAL COLLEGE

## Office of the Chancellor

James S. Clarke, Ph.D.  
Acting Chancellor

150 Third Street – Suite 200  
Baton Rouge, Louisiana 70801  
Telephone: 225/219-9532  
Facsimile: 225/219-9497

March 13, 2003

### CAMPUSES:

Acadian Campus  
Alexandria Campus  
Ascension Campus  
Avoyelles Campus  
Bastrop Campus  
Baton Rouge Campus  
Charles B. Coreil Campus  
Delta Ouachita Campus  
Evangeline Campus  
Florida Parishes Campus  
Folkes Campus  
Gulf Area Campus  
Hammond Area Campus  
Huey P. Long Campus  
Jefferson Campus  
Jumonville Memorial Campus  
L. E. Fletcher Campus  
Lafayette Campus  
Lafourche Campus  
Lamar Salter Campus  
Mansfield Campus  
Morgan Smith Campus  
Natchitoches Campus  
North Central Campus  
Northeast LA Campus  
Northwest LA Campus  
Oakdale Campus  
River Parishes Campus  
Ruston Campus  
Sabine Valley Campus  
Shelby M. Jackson Campus  
Shreveport Bossier Campus  
Sidney N. Collier Campus  
Slidell Campus  
Sowela Campus  
Sullivan Campus  
T. H. Harris Campus  
Tallulah Campus  
Teche Area Campus  
West Jefferson Campus  
Westside Campus  
Young Memorial Campus

An Equal Opportunity  
College

Grover C. Austin, CPA  
First Assistant Legislative Auditor  
Office of Legislative Auditor  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

### **Re: Failure to Submit a Document Retention Schedule to State Archives**

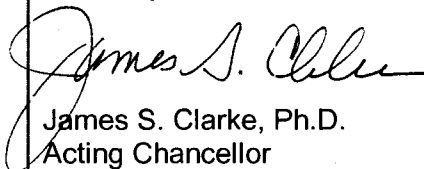
Dear Mr. Austin:

The Louisiana Technical College has received the audit finding referenced above relating to the Ruston campus. Management concurs in part with this finding.

The Louisiana Community and Technical College System (LCTCS) Board of Supervisors adopted a policy on March 12, 2003, requiring each LCTCS Chancellor to establish a formal records retention policy. Accordingly, the Louisiana Technical College will prepare a formal records retention schedule for approval by the LCTCS Board of Supervisors and the State Archivist. Campus deans have not been nor will be responsible for preparing or submitting a schedule to State Archives.

Dr. Florent Hardy, Jr., State Archivist, has agreed to provide assistance and training to the Louisiana Technical College. Responsibility for ensuring that the record retention policy is fully implemented has been delegated to Devery Pierce.

Sincerely,

  
James S. Clarke, Ph.D.  
Acting Chancellor

JSC/dp

C: Dr. Walter G. Bumphus (LCTCS President)  
Ms. Norene Smith (Assistant Chancellor and Campus Dean)  
Mr. Allen Brown (LCTCS Internal Audit Director)  
Ms. Jan Jackson (LCTCS Vice President for Finance/Administration)  
File





# LOUISIANA TECHNICAL COLLEGE

## Office of the Chancellor

150 Third Street – Suite 200  
Baton Rouge, Louisiana 70801  
Telephone: 225/219-9532  
Facsimile: 225/219-9497

James S. Clarke, Ph.D.  
Acting Chancellor

March 21, 2003

### CAMPUSES:

Acadian Campus  
Alexandria Campus  
Ascension Campus  
Avoyelles Campus  
Bastrop Campus  
Baton Rouge Campus  
Charles B. Coreil Campus  
Delta Ouachita Campus  
Evangeline Campus  
Florida Parishes Campus  
Folkes Campus  
Gulf Area Campus  
Hammond Area Campus  
Huey P. Long Campus  
Jefferson Campus  
Jumonville Memorial Campus  
L. E. Fletcher Campus  
Lafayette Campus  
Lafourche Campus  
Lamar Salter Campus  
Mansfield Campus  
Morgan Smith Campus  
Natchitoches Campus  
North Central Campus  
Northeast LA Campus  
Northwest LA Campus  
Oakdale Campus  
River Parishes Campus  
Ruston Campus  
Sabine Valley Campus  
Shelby M. Jackson Campus  
Shreveport Bossier Campus  
Sidney N. Collier Campus  
Slidell Campus  
Sowela Campus  
Sullivan Campus  
T. H. Harris Campus  
Tallulah Campus  
Teche Area Campus  
West Jefferson Campus  
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First Assistant Legislative Auditor  
Office of Legislative Auditor  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

### **Re: Holidays Taken in Excess of Legally Allowed Amount**

Dear Mr. Austin:


The Louisiana Technical College has received the audit finding referenced above relating to the Ruston Campus. Management concurs with this finding.

The Louisiana Community and Technical College System Board of Supervisors adopted a policy on December 11, 2002, relating to holidays for all employees. The policy states that the System President and each Chancellor shall schedule a maximum of 14 paid holidays for each calendar year.

Because this policy was adopted late in calendar year 2002, the Ruston campus did not receive official notification of the policy change until most employees had left for the Christmas holidays. The Assistant Chancellor required all employees to take leave on January 2, 2003, which had previously been declared a holiday, in an attempt to comply with the new fourteen-day limitation. Technically, this allowed employees to have 15 holidays in calendar year 2002.

Ms. Lorraine Murry, Human Resources Director, has been delegated the responsibility for ensuring that the holiday policy is followed.

Sincerely,

  
James S. Clarke, Ph.D.  
Acting Chancellor

JSC/dp

C: Dr. Walter G. Bumphus (LCTCS President)  
Ms. Norene Smith (Assistant Chancellor and Campus Dean)  
Ms. Lorraine Murphy (Human Resource Director)  
Mr. Allen Brown (LCTCS Internal Audit Director)  
Ms. Jan Jackson (LCTCS Senior Vice President for Finance/Administration)  
File